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HELENA, MONTANA 59602

MONTANA

BIG SKY
COUNTRY

State-

Wide

Cost

Allocation

Plan

Fiscal Year

Ending June 30, 1991

PLEASE RETURN

MONTANA STATE LIBRARY



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MONTANA STATEWIDE COST ALLOCATION PLAN

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COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF MONTANA
DEPT. OF ADMINISTRATION
CAPITOL BUILDING
HELENA, MT 59601

DATE: Sept. 30, 1991
FILING REF.: The preceding agreement was dated:

May 24, 1991 G12209

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 1991 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Information Services Division
2. General Services Division (Capitol Complex)
3. Publications and Graphics
4. Mail and Distribution
5. Telecommunications
6. Central Stores and Surplus Property
7. Public Employees' Retirement System
8. Teachers' retirement System
9. Automobile Insurance (Tort Claims Division)
10. Comprehensive Liability Insurance (Tort Claims Division)
11. Department of Highway's State Motor Pool
12. Division of Worker's Compensation
13. Office of Legislative Auditor (Compliance Audits)
14. Office of Attorney General
15. State Auditor's Office - Central Payroll Services

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

BY THE STATE/LOCALITY

STATE/LOCALITY Bob March

(Signature)

(Name)

(Title) Director 10/10/91

(Date)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

David S. Low

(Signature)

David S. Low

Director, Division of Cost Allocation

(Date) Sept. 30, 1991

(Title)

HHS Representative John T. Dermovich

Telephone (415) 556-1704

20-Sep-01

STATE OF MONTANA
STATE WIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDING 6/30/91

FOR THE FISCAL YEAR ENDING 6/30/91																				Flow
DEPT	Building Use Chg	Equip Use Chg	DOA Director	DOA Acct	DOA Pub/Grp	DOA Info Serv	DOA Telecom	DOA Bldgs/Gndr	DOA Unids Prop/Supl	DOA Purch	DOA Mal/Misc	DOA Cent-Serv	DOA Personal	State Auditor	Legis Auditor	State Library	Budget Planning	Vtr Sub-Total	INTEREST ADJUST (See Est A-2)	FY 1991 Costs
DOA-Arch & Engineering			8,001	613	139			1,148		(5,685)	65	256	(310)		(1,177)		810	4,360	(21)	4,339
DOA-Tort Claims	106		22,493	1,484	79			308			303	21	5,418	(179)		813	2,062	33,017	(12)	33,005
DOA-Worker's Comp			17,935	268	51					6	8	(10,232)	(176)		(1,177)		752	7,437	(8)	7,429
DOA-Tax Appeals			16,563	281	23			309		(308)	35	(11,070)	(104)		(1,177)		830	5,362	(3)	5,359
DOA-Bonds & TANS				10,857		845					44,696						2,013	70,876	(141)	70,735
Public Employee Retirement			23,774	11,765	187					38	184	76,108	(851)	(50,851)	3,829	(772)	(10,544)	52,656	(29)	52,626
Teacher's Retirement			20,726	11,362	86	3,863		886		20	107	51,841	1,143	(38,269)	7,183		(3,349)	55,658	(557)	54,531
Long Range Building			(111)	1,636	41					33		17,536			806	(3,531)	116,896	133,560	(6)	133,574
TOTAL DEPT OF ADMIN	106	0	109,991	38,405	586	4,806	0	2,931	0	(5,562)	400	174,250	(498)	(88,312)	17,029	(772)	109,543	382,375	(777)	381,598
MT State Prison				10,551	90	49			1,224	2,400		425	18,981	6,878	(7,062)	9,267	3,390	48,093	(21)	48,072
Swan River Youth Camp				610					28	(2,278)			(80)	378	(88)	(1,177)	(809)	(3,218)	0	(3,215)
TOTAL PRISON	0	0	0	11,461	90	49	0	0	1,252	122	0	345	20,357	5,660	(8,230)	9,267	2,581	42,875	(21)	42,854
Institutions				8,811	555	295	4,230	3,092	194	941	254	(297)	624	945	56,268	10,050	4,273	68,036	(35,747)	62,288
MT Development Center				5,543	278	12	22		710	12,857		(1,841)	20,186	2,960	(1,177)	1,793	3,805	45,377	(227)	45,150
Center for the Aged				1,638	1				140	8,194		(558)	5,496	291	(1,177)		(1,230)	13,608	0	13,608
Eastmont Training Center				1,215	2				81	8,090		(329)	5,683	529	(1,177)		(1,887)	12,180	0	12,180
TOTAL INSTITUTIONS	0	0	0	16,311	838	307	4,252	3,092	1,143	31,052	254	(2,825)	31,972	4,445	52,737	11,843	4,951	156,400	(36,974)	123,426
Billings Vo-Tech				7,495	105		4		186	2,871		321	(1,018)	248	(6,730)		(14,122)	(10,540)	(52)	(10,562)
Butte Vo-Tech				5,650	95				54	64		178	(744)	211	(3,997)		7,364	5,883	(15)	5,868
Great Falls Vo-Tech				4,338	128		81		171	1,021		277	(1,019)	440	(10,282)		8,738	3,894	(631)	3,268
Helena Vo-Tech				7,059	137		182		108	902	87	424	(1,294)	627	(12,425)		5,892	2,929	(1,555)	1,374
Missoula Vo-Tech				6,873	146				96	681		844	(1,473)	1,526	(13,783)		5,198	1,098	(22)	1,076
TOTAL VOCATIONAL TECH	0	0	0	31,248	613	0	247	0	805	6,569	87	2,942	(5,540)	3,250	(47,287)	0	15,068	6,284	(2,178)	4,090
University of Montana				130,430	1,348	632	12,792	2,153	(1,208)			41,541	(23,496)	34,122	(13,234)	2,020	83,682	270,813	(108,033)	162,790
Montana State University				56,810	4,227	1,294	20,853	3,274	28,094			53,189	(27,337)	61,482	(4,942)	1,212	66,876	252,002	(174,787)	77,236
College of Mineral Sci & Tech				10,559	1,227	233	2,391	328	(8,682)			3,506	(5,721)	(1,524)	(8,155)	606	24,841	21,512	(20,361)	1,151
Eastern Montana College				22,460	1,090	341	4,442	828	1,685			10,222	(9,411)	(4,115)	9,151	884	36,935	74,752	(37,821)	37,131
Northern Montana College				12,076	233	346	1,397	505	25,439			5,708	(4,052)	2,705	(13,306)	505	23,142	64,898	(11,850)	42,848
Western Montana College				10,157	270	269	2,815	336	5,068			4,888	(2,788)	5,677	5,347	454	26,247	58,740	(22,119)	36,630
TOTAL COLLEGES & UNIV	0	0	0	241,892	8,308	3,115	44,290	0	7,429	48,098	0	119,036	(72,405)	96,647	(23,151)	5,581	251,823	732,518	(274,732)	357,786
LSI - Employ Services				25,685	1,823	23,764	2,784	7,877		22,279	438	178	15,618	(35,558)	2,288	20,749	(10,564)	77,327	(27,094)	50,233
LSI - Worker's Comp				32,128	1,279	20,735	351		3,745		8	(10,346)	10,115	(39,381)	(4,798)		693	14,807	(6,249)	8,288
TOTAL LABOR & INDUSTRIES	0	0	0	57,713	3,102	44,499	3,116	7,877	0	28,024	446	(10,172)	25,901	(76,017)	(2,422)	20,749	(8,871)	81,964	(33,343)	48,621
Family Services				9,279	1,110	1,810	1,175		270	1,388	375	1,566	17,779	6,511	30,752	5,792	14,614	90,340	(10,341)	85,998
Mountain View School				879	51				108	(623)		(559)	2,763	(5,283)	(1,177)	252	(2,836)	(8,776)	(8)	(8,794)
Pine Hills School				747	3				127	4,795		(833)	4,729	(9,646)	(1,177)		(2,318)	(4,374)	0	(4,374)
TOTAL FAMILY SERVICES	0	0	0	10,805	1,164	1,810	1,176	0	515	5,561	375	174	24,701	(5,598)	28,398	7,044	9,257	85,190	(10,349)	74,841

STATE OF MONTANA
STATE WIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDING 6/30/91

FOR THE FISCAL YEAR ENDING 03/31																		INTEREST	Fiscal
DEPT	Building Use Chg	Equip Use Chg	DOA Director	DOA Acct	DOA Pub/Grp	DOA Info Serv	DOA Telecom	DOA Bldgs/Grnds	DOA Prop/Supl	DOA Purch	DOA Mkt/Mess	DOA Cent-Serv	DOA Personnel	State Auditor	State Library	Budget/FY Planning	Sub-Total	ADJUST (See Ex A-2)	FY 1991 Costs
OTHER DEPARTMENTS																			
LEGIS FISCAL ANALYST	405			874	445	821	90	429	29	20	25	(36)	(463)	206	(1,177)	306	1,832	(1,031)	801
LEGISLATIVE COUNCIL	1,173			2,058	5,101	8,888	1,262	1,243	55	130	112	(238)	(1,343)	(136)	(4,708)	14,059	3,795	29,282	18,874
SENATE				668	212				59	600	35	(381)	1,240	(447)	(1,177)		2,381	3,256	(32)
HOUSE				893	311				80	690	80	(881)	2,033	(892)	(1,177)	(5,715)	3,344	(1,084)	(48)
ENVIRON QUALITY				1,587	201	73	26		3	12	54	12	(148)	417	(1,177)		(224)	848	(281)
CONSUMER COUNCIL				504	45				12	188	8	(84)	(101)	(879)	(1,177)		63	(1,133)	(737)
JUDICIARY	27,475			3,188	335		477	3,801	114	210	223	255	(1,978)	184	(4,708)	2,449	(436)	31,698	(4,070)
LAW LIBRARY	21,890			420	119			2,990			58	87	(195)		(1,177)			87	(24,208)
GOVERNOR	1,421			3,753	1,440		403	1,505	84	17,558	459	800	(801)	1,998	1,784	4,444	4,455	39,411	(3,817)
NW REGIONAL POWER				346	8			350	7	11	13	(68)	(221)	(507)	(1,177)		13	(1,223)	(1)
SEC OF STATE (ALL)	1,190			472	1,472	8,843	131	1,276	66	(59)	587	(15)	(1,263)	(1,504)	2,062	26	801	12,412	(2,312)
COMM POLITICAL PRAC				375	101		18	142	10	4	22	(3)	(135)	(11)	(285)	126	190	554	(162)
OFFICE OF PUBLIC INSTR	980			84,264	2,097	399	607	3,979	221	8,401	984	2,056	1,872	1,147	(5,289)	10,403	116,281	226,862	(7,175)
CRIME CONTROL DIV				821	407	380	87		42	24	92	121	(214)	492	(2,384)		4,036	3,843	(851)
HWY TRAF SAFETY				1,505	297	87	39		8	48	29	17	(204)	(310)	(1,177)		1,257	1,698	(388)
JUSTICE DEPARTMENT	15,853			(1,445)	3,023	23,481	2,524	8,927	618	4,735	948	1,418	5,515	(27,871)	20,632	108	8,892	70,193	(25,225)
PUBLIC SERVICE REG				1,117	238	403	369		48	(2,048)	291	(5)	(1,145)	260	12,928	4,828	(856)	16,405	(3,202)
BOARD OF PUBLIC ED				1,898	70	27	38		12	(1,664)	49	70	23	420	1,980		1,822	1,540	(344)
COMM OF HIGHER ED				38,260	368	844	821		120	2,457	407	682	(418)	1,800	1,309	480	(8,831)	40,126	(8,406)
AGRICUL EXPN STA				4,501	8				27	10,278		3,087	(8,847)	4,550	(7,062)		9,771	23,209	(1)
COOP EXTENSION				4,564					10	146		1,029	(3,681)	4,793	(5,886)		10,188	11,247	-
FORESTRY/CONSERV				845		168				18	45	(382)	106	(1,177)		404	417	443	(25)
SCHOOL FOR DEAF & BLIND				2,107	21		573		109	10,952		(508)	2,336	(1,847)	(3,905)		5,524	15,871	(4,826)
MONTANA ARTS COUNCIL				(302)	327		39		22	(3,592)	147	290	(4)	947	(3,352)		1,290	(4,229)	(779)
MONTANA COUN VOC ED				407	42		87		7	138	21	27	(11)	74	(1,129)		899	382	(737)
HISTORICAL SOCIETY				805	3,120	255	200	5,842	59	(1,293)	17	695	1,733	(836)	(1,057)	(2,751)	8,558	13,844	(2,196)
BOARD OF REGENTS				1,887	2					2		42		132	(1,065)		3,802	4,490	0
FIRE SERV TRAINING				824	87		18		19	10		31	(168)	174	1,880		(1,113)	1,854	(150)
FISH, WILDLIFE, & PARKS				33,102	6,396	7,302	2,039	3,983	1,878	8,553	11	(3,238)	5,907	(48,783)	(921)	14,374	32,443	48,848	(10,237)
PUBLIC & ENVIR SCIENCE				24,404	3,428	4,763	1,434	13,078	477	8,072	33	6,888	11,067	4,493	45,904	29,309	3,856	153,490	(13,729)
HIGHWAYS				58,087	1,878	15,372	3,735	120	1,823	37,549	71	172	88,744	(136,214)	60,874	24,408	111,448	237,181	(34,050)
STATE MOTOR POOL				80						84		(48)	(132)	(300)	(1,177)		18	(1,554)	0
STATE LANDS				29,663	551	4,135	1,308	54	341	6,401	299	2,247	(1,156)	3,583	14,838	28,823	(1,305)	84,778	(11,807)
LIVESTOCK				5,860	848	1,170	825	2,118	60	736	190	1,808	(2,448)	(4,404)	(5,806)	25	3,720	4,112	(5,518)
NAT RES & CONSV				16,501	2,239	4,252	1,219	10,179	290	1,073	820	1,456	(7,261)	(5,109)	7,489	73,140	86,143	174,540	(11,242)
REVENUE	37,812			48,816	6,384	31,926	2,117	8,128	1,881	9,450	3,134	(16,271)	(5,647)	(111,178)	96,668	8,625	1,897	94,198	(23,568)
AGRICULTURE				4,102	842	126	560	2,178	78	1,069	229	1,399	1,510	(211)	(4,745)	1,236	10,821	10,892	(4,880)
VETERANS HOME				1,322	4	2	4		89	(4,266)		(254)	8,381	(8,564)	(1,177)		33	(4,426)	(38)
MONTANA STATE HOSP				10,887			4		1,042	7,847		(3,051)	35,992	(8,048)	(1,177)		4,702	50,096	(37)
BOARD OF PARDONS				418						(954)		80	(97)	235	(1,177)		1,625	(3,133)	0
COMMERCE	46			43,302	9,981	1,192	2,538	8,001	473	20,829	2,165	730	(5,033)	(17,872)	171,077	20,908	20,944	277,381	(23,871)
ADJUTANT GENERAL				4,878	170	83	1,363		229	1,678	20	557	(2,220)	(395)	(2,402)	787	1,149	6,192	(11,785)
SOCIAL & REHAB SERV				70,397	4,853	21,269	3,032	8,802	958	17,885	47	(5,020)	(8,844)	(8,822)	28,212	18,311	70,038	143,197	(28,452)
ALL OTHER	32,384			28	20	1,354	1,908	117	200	4,448	488	121			85,453	1,581	107	137,318	(8,756)

STATE OF MONTANA
STATE WIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDING 6/30/91

DEPT	Bulding Use Chg	Equip Use Chg	DOA Director	DOA Acct	DOA Publ/Grp	DOA Info Serv	DOA Telecom	DOA Bldg/Grnde	DOA Prop/Supl	DOA Purch	DOA Mail/Mess	DOA Cent-Serv	DOA Personnel	State Auditor	Legis Auditor	State Library	Budget/FY Planning	Sub-Total	INTEREST ADJUST (See Exb A-2)	Fiscal FY 1991 Costs
C.S. DEPARTMENT INDIRECT COSTS																				
DOA-DIRECTOR	1,896	1,508		23,456	9	803	567	82	1,214	21,953	8	33,076	130	88,881	29,108	21,873	818	224,777		224,777
DOA-ACCOUNTING	1,818	8,057	14,287		33	8,116		83	57	27	3,156	195		11,808	487			43,001		43,001
DOA-PUBL & GRAPHICS	858		28,850	1,284				501	473	84	8,997	504		32,567		1,174		76,978		76,978
DOA-INFORMATION SERVICES	18,002		161,209	2,958	244			1,154	8,930	48	38,147	4,382		2,851		3,204		230,107		230,107
DOA-TELECOMMUNICATIONS	4,009		24,884		201	13,898		178		11,554	25	4,083	309		23,480	1,344		83,520		83,520
DOA-BLDGS & GROUNDS			48,875	1,083	111					4,125	8	12,810	2,450		38,812			109,841		109,841
DOA-PROPERTY & SUPPLY			15,318	1,054	443					331	57	5,412	260					857		23,733
DOA-PURCHASING	3,253	8,399	14,101	830	399			850			73	3,028	211		29,494		265	58,803		58,803
DOA-MAIL & MESSENGER	143		8,094	750				408		127		2,785	162				808	14,278		14,278
DOA-CENTRAL SERVICES	2,841	3,891	17,137	4,255	81	152		541		10	42		244		18,907		571	48,572		48,572
DOA-PERSONNEL	8,442	11,021	47,024	4,121	718	3,812		1,571		111	233	25,715			367		1,657	104,593		104,593
STATE AUDITOR	11,025	5,340		7,921	861	14,852	317	2,282	56	8,607	22	424	1,000		45,883	1,505	4,293	105,758		105,758
LEGISLATIVE AUDITOR	1,323	8,581		1,148	175	1,178	268	1,013	87	433	40	107	1,000	588			1,197	18,022		18,022
STATE LIBRARY	37,158	31,408		2,068	233	139	330	5,118	87	743	45	338	568	1,058	5,222		6,851	80,192		80,192
BUDGET/PROGRAM PLANNING	793	11,410		654	344	2,058		888		20	32		283					18,488		18,488
TOTALS	140,426	0	108,981	914,400	72,020	187,804	82,050	95,518	22,288	290,811	13,658	278,025	118,277	(487,231)	442,582	298,783	880,801	3,487,888	(730,000)	2,757,888

NOTE Totals DO NOT include the Central Service Department indirect costs since these are allocated back to other State Agencies

STATE OF MONTANA
SWCAP COST ADJUSTMENTS TO FIXED COSTS
FOR THE FISCAL YEAR ENDING 6/30/91

EXHIBIT A-2
20-Sep-91

DEPARTMENT	DOA (1) Publ & Graphics		DOA (1) Information Services		DOA (2) Telecommunications		Total Interest
	Base	Allocation	Base	Allocation	Base	Allocation	Adjustment
DOA-Arch & Engineering	9,417	(21)	0		0		(21)
DOA-Tort Claims	5,333	(12)	0		0		(12)
DOA-Worker's Comp	3,425	(8)	0		0		(8)
DOA-Tax Appeals	1,516	(3)	0		0		(3)
DOA-Bonds & TANS	0		28,970	(141)	0		(141)
Public Employee Retirement	12,642	(29)	0		0		(29)
Teacher's Retirement	4,494	(10)	112,377	(547)	0		(557)
Long Range Building	2,763	(6)	0		0		(6)
TOTAL DEPT OF ADMIN		(89)		(688)	0		(777)
MT State Prison	6,079	(14)	1,500	(7)	0		(21)
Swan River Youth Camp	0		0		0		0
TOTAL PRISON		(14)		(7)	0		(21)
Institutions	37,604	(85)	9,044	(44)	975	(35,619)	(35,747)
MT Development Center	18,830	(42)	343	(2)	5	(183)	(227)
Center for the Aged	111	(0)	24	(0)	0		(0)
Eastmont Training Center	138	(0)	0		0		(0)
TOTAL INSTITUTIONS		(128)		(46)		(35,801)	(35,875)
Billings Vo-Tech	7,058	(16)	0		1	(37)	(52)
Butte Vo-Tech	6,438	(15)	0		0		(15)
Great Falls Vo-Tech	8,677	(20)	0		14	(511)	(531)
Helena Vo-Tech	9,249	(21)	0		42	(1,534)	(1,565)
Missoula Vo-Tech	10,075	(23)	0		0		(23)
TOTAL VOCATIONAL TECH		(94)	0			(2,082)	(2,176)
University of Montana	91,317	(206)	19,379	(84)	2,948	(107,732)	(108,033)
Montana State University	280,124	(646)	39,701	(193)	4,761	(173,928)	(174,787)
College of Mineral Sci & Tech	82,997	(187)	7,166	(35)	551	(20,129)	(20,351)
Eastern Montana College	71,778	(162)	10,457	(51)	1,024	(37,409)	(37,821)
Northern Montana College	15,785	(36)	10,591	(52)	322	(11,763)	(11,850)
Western Montana College	18,234	(41)	8,240	(40)	603	(22,029)	(22,110)
TOTAL COLLEGES & UNIV		(1,278)		(465)		(372,990)	(374,735)
L&I - Employ Services	123,350	(278)	728,618	(3,545)	637	(23,271)	(37,964)
L&I - Worker's Comp	86,548	(195)	636,017	(3,095)	81	(2,959)	(6,249)
TOTAL LABOR & INDUSTRIES		(474)		(6,640)		(26,230)	(33,343)
Family Services	75,155	(170)	55,810	(272)	271	(9,900)	(10,341)
Mountain View School	3,490	(8)	0		0		(8)
Pine Hills School	198	(0)	0		0		(0)
TOTAL FAMILY SERVICES		(178)		(272)		(9,900)	(10,350)

Allocation Basis: (1) Direct Billings per State Agency (2) Phone lines per State Agency

SWCAP COST ADJUSTMENTS TO FIXED COSTS
FOR THE FISCAL YEAR ENDING 6/30/91

DEPARTMENT	DOA (1) Publ & Graphics		DOA (1) Information Services		DOA (2) Telecommunications		Total Interest
	Baseis	Allocation	Baseis	Allocation	Baseis	Allocation	Adjustment
OTHER DEPARTMENTS							
LEGIS FISCAL ANALYST	30,150	(68)	25,189	(123)	23	(840)	(1,031)
LEGISLATIVE COUNCIL	345,304	(779)	205,151	(998)	291	(10,631)	(12,408)
SENATE	14,402	(32)	0	0	0	0	(32)
HOUSE	21,075	(48)	0	0	0	0	(48)
ENVIRON QUALITY	13,627	(31)	2,222	(11)	8	(218)	(281)
CONSUMER COUNCIL	3,020	(7)	0	0	20	(731)	(733)
JUDICIARY	22,703	(51)	0	0	110	(4,019)	(4,070)
LAW LIBRARY	8,054	(18)	0	0	0	0	(18)
GOVERNOR	97,491	(220)	0	0	93	(3,397)	(3,617)
NW REGIONAL POWER	528	(1)	0	0	0	0	(1)
SEC OF STATE (ALL)	99,660	(225)	203,765	(991)	30	(1,096)	(2,312)
COMM POLITICAL PRAC	8,815	(15)	0	0	4	(146)	(162)
OFFICE OF PUBLIC INSTR	141,935	(320)	12,239	(60)	186	(6,785)	(7,175)
CRIME CONTROL DIV	27,498	(62)	11,951	(58)	20	(731)	(851)
HWY TRAF SAFETY	20,080	(45)	2,959	(14)	9	(329)	(368)
JUSTICE DEPARTMENT	204,591	(482)	719,855	(3,502)	582	(21,262)	(25,235)
PUBLIC SERVICE REG	18,066	(36)	12,366	(60)	85	(3,105)	(3,202)
BOARD OF PUBLIC ED	4,797	(11)	818	(4)	9	(329)	(344)
COMM OF HIGHER ED	24,951	(56)	25,895	(128)	143	(5,224)	(5,406)
AGRICUL EXPERT STA	464	(1)	0	0	0	0	(1)
COOP EXTENSION	0	0	0	0	0	0	0
FORESTRY/CONSERV	0	0	5,148	(25)	0	0	(25)
SCHOOL FOR DEAF & BLIND	1,412	(3)	0	0	132	(4,822)	(4,825)
MONTANA ARTS COUNCIL	22,134	(50)	0	0	9	(329)	(379)
MONTANA COUN VOC ED	2,899	(7)	0	0	20	(731)	(737)
HISTORICAL SOCIETY	211,209	(477)	7,827	(38)	46	(1,880)	(2,195)
BOARD OF REGENTS	0	0	0	0	0	0	0
FIRE SERV TRAINING	5,903	(13)	0	0	4	(146)	(159)
FISH, WILDLIFE, & PARKS	432,920	(977)	223,988	(1,090)	470	(17,170)	(19,237)
HEALTH & ENVIR SCIENCE	232,088	(524)	146,117	(711)	342	(12,494)	(13,729)
HIGHWAYS	133,778	(302)	471,541	(2,294)	861	(31,454)	(34,050)
STATE MOTOR POOL	0	0	0	0	0	0	0
STATE LANDS	37,336	(84)	126,839	(617)	301	(10,996)	(11,897)
LIVESTOCK	36,958	(83)	35,862	(174)	144	(5,261)	(5,518)
NAT RES & CONSV	151,552	(342)	130,441	(635)	281	(10,265)	(11,242)
REVENUE	432,133	(976)	979,344	(4,765)	488	(17,828)	(23,569)
AGRICULTURE	56,889	(128)	3,885	(19)	129	(4,713)	(4,897)
VETERANS HOME	300	(1)	64	(0)	1	(37)	(38)
MONTANA STATE HOSP	0	0	0	0	1	(37)	(37)
BOARD OF PARDONS	0	0	0	0	0	0	0
COMMERCE	674,256	(1,521)	38,573	(178)	585	(21,371)	(23,071)
ADJUTANT GENERAL	11,519	(26)	2,544	(12)	321	(11,727)	(11,765)
SOCIAL & REHAB SERV	328,559	(741)	652,403	(3,174)	699	(25,536)	(29,452)
ALL OTHER	850	(2)	41,571	(202)	234	(8,548)	(8,753)
TOTALS	4,874,828	(11,000)	5,754,592	(28,000)	18,915	(691,000)	(730,000)

Allocation Basis: (1) Direct Billings per State Agency (2) Phone lines per State Agency

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
BUILDING USE ALLOWANCE
NARRATIVE

The State does not currently depreciate its fixed assets for accounting purposes. Therefore, a use share of two percent of the cost of construction and renovation of State buildings has been included in this schedule. Building use charges are allocated to internal service funds since no building use charge is included in the Internal Service Fund Financial Statements. Use charges for four buildings are included in this schedule.

The building use charges are allocated to departments based on the usable square footage occupied in each building.

Major Changes from the 1988 SWCAP.

The increase in total costs allocated to the State Capital, Justice, and Old Liquor Warehouse Buildings are due to renovations which increased the cost of the buildings.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.11.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
EQUIPMENT USE CHARGE

NARRATIVE

The State does not currently depreciate equipment for accounting purposes. In lieu of depreciation, a use charge of 6.67% of general equipment purchases has been allocated to each central service agency.

The use charge is allocated based on the Property Accountability Management System (PAMS) records maintained by the Department of Administration - Division of Accounting.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.11.

1. 1990

2. 1991

3. 1992

4. 1993

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE
NARRATIVE

The Department of Administration (DOA) has responsibility to provide centralized services for State agencies in the following areas: accounting and financial reporting; Capital Complex Building maintenance; Capital security; State bonded indebtedness administration; State treasury services; insurance coverage; systems development; telecommunications; data processing; personnel management and labor relations; purchasing; duplicating; mail and messenger services; records management; employee group benefits programs; and various State retirement systems. The DOA - Director's Office is responsible for the overall supervision and coordination of it's departments, divisions , boards and agencies.

Direct charges to some programs have been made for staff attorney time. Therefore those costs have been deducted as a direct billed cost.

The costs for this Schedule are allocated to each DOA program based on salaries and wages.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B.



STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
ACCOUNTING
NARRATIVE

The Accounting Division staff operate and maintain the State-wide Budgeting and Accounting System (SBAS) and the Property Accountability Management System (PAMS). SBAS is used by all State agencies to account for the State's financial affairs. The Accounting Division has been functionalized and actual costs have been allocated as follows:

- Daily - This function relates to the day-to-day flow of information into and out of the accounting system. Costs are allocated based on SBAS transactions per State agency.
- APFRS - The Accounting Principle Financial Reporting Section sets State-wide accounting policy and meets financial reporting requirements. Costs are allocated based on total expenditures per agency and division.
- SBAS Support - This function relates to the cost of systems operations. Costs are allocated based on the number of programs per State agency.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, paragraph B.1.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
LEGISLATIVE AUDITOR
NARRATIVE

The Legislative Auditor is mandated to perform the State auditing function, as well as, biennial financial-compliance audits of all state agencies. Legislatively requested audits and performance audits are conducted to determine effectiveness, efficiency, and compliance with laws, rules, goals and objectives.

The Legislative Auditor has been functionalized and actual costs have been allocated as follows:

- Financial-Compliance Audit - Billable costs, reduced by any direct charges for services, are allocated directly to the Legislative Auditor-Compliance Audit (schedule 16) for further allocation to departments.
- Performance Audit - Total hours spent per State agency on performance audits is the basis used to allocate the costs related to this function.
- EDP Audits - These are evaluations of data processing systems and controls, and are conducted in conjunction with financial-compliance and performance audits. Costs for this function are allocated based on hours spent per State agency on EDP related audits.
- Legislative Requests - This function captures all the costs related to special requests made by members of the Legislative House or Senate. These costs are eliminated as general costs of government.

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION
PUBLICATIONS & GRAPHICS DIVISION

NARRATIVE

Publications and Graphics Division offers services in printing, duplicating, computerized typography, layout and design, graphic and illustrative art, forms design, photo-reprographics, binding and quick-copy. They are responsible for all printing and printing-related purchasing for State government. The staff also operates the State's photocopier pool.

This department is operated as an internal service fund, therefore, only the indirect costs are allocated to users based on actual service charges.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.23.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
INFORMATION SERVICES DIVISION

NARRATIVE

As an internal service fund, this Division provides the following services to State agencies: computer processing; design, development and continuous maintenance support of data processing training and application development; database services; micro computer and office automation support and consultation; records storage, and microfilming services; hardware and software planning and coordination; and related services.

The Information Services Division has been functionalized and indirect costs have been allocated as follows:

- Division Administration - This function has been established to capture the costs relating to administration of the four Bureaus within DOA-Information Services; Central Computer Operations, Systems Development, Information Center, and Telecommunications. Costs are allocated to the Central Data Processing function (75%) and the DOA-Telecommunications Bureau (25%) based on the number of Bureau's supervised.
- Central Data Processing - This function includes all costs directly related to the Central Computer Operations, Systems Development, and Information Center Bureaus. It also includes that portion of Division Admin costs defined above. Costs allocated are reduced by direct billed amounts collected from State agencies.

SCHEDULE 6.01
FISCAL 1989

Major Changes from the 1988 SWCAP.

The function of Division Administration is a breakdown that was previously included in total General Administrative Costs.

REF: OMB CIRCULAR A-87 Attachment B, Paragraph C.1.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS BUREAU

NARRATIVE

This internal service fund provides State-wide data communications network services. These service include providing access to central maintenance; local and long distance telephone networking; design and development of telephone equipment; networking applications and other telecommunications needs.

Indirect costs have been allocated based on the actual number of telephone lines per State agency.

Major Changes from the 1988 SWCAP.

The basis used to allocate costs for DOA-Telecommunications in the 1988 Plan was the number of telephone extensions per agency. Since the number of lines is a much more accurate measure of service provided to State agencies, the basis has been changed.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.9.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
BUILDINGS & GROUNDS DIVISION

NARRATIVE

This program provides services to the Capital Complex Buildings including repair, maintenance, security and custodial services. Charges for these services are billed to State agencies based on actual costs for general protection, maintenance, utilities, housekeeping and repair.

DOA-General Services operates as an internal service fund (referred to as "Buildings & Grounds" in the CAFR). Indirect costs are allocated based on actual billings to State agencies.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 7., 17., 18.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
PROPERTY & SUPPLY BUREAU
NARRATIVE

This internal service fund provides centralized purchasing and distribution of office and janitorial supplies for State agencies. Total departmental expenses have been reduced by costs recovered from State agencies for services provided.

Indirect costs are allocated based on actual service charges.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 18.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
PURCHASING BUREAU

NARRATIVE

This Division provides a centralized purchasing service for State agencies. The Division investigates sources for products, determines alternate products possibilities, prepares specifications and enforces the terms and conditions outlined in the purchase orders issued. The office ensures compliance with purchasing laws and rules for agencies with delegate purchasing authority and provides technical assistance with their purchases.

Purchasing has been functionalized and actual costs have been allocated as follows:

- General Purchases-IFB - Invitation For Bid costs are allocated based on the number of requisitions processed per State agency.
- RFP-Requests for Proposals - Costs related to RFP processing are allocated based on the total RFP's issued per State Agency.
- Term Contracts - Term contracts are binding contracts for specific items or services which are competitively bid by the Purchasing Bureau on behalf of the State of Montana. Costs are allocated based on total operating and equipment costs per State agency or division.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 24.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
MAIL & MESSENGER
NARRATIVE

This internal service fund provides mail service in the Capitol Complex. Services include U.S. Mail, deadmail (deliveries throughout the Capital Complex), UPS and Capital Post Office. State agency users are billed for this service. Total departmental expenses are reduced by costs recovered from billings to State agencies.

Indirect costs are allocated to users based on actual service charges.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 9.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
CENTRALIZED SERVICES/TREASURY DIVISION
NARRATIVE

This division performs three major functions; 1) Providing accounting and budgeting services for all divisions and programs of the Department of Administration; 2) Recovering and accounting for all money deposited by State agencies and redeeming all State warrants presented for payments; and 3) Providing personnel functions/support to all agencies of the Department of Administration.

The department has been functionalized and actual costs have been allocated as follows:

- . Treasury - Costs related to this function are allocated based on total cash transactions per State agencies.
- . Central Service Finance - This function's costs have been allocated to DOA programs based on total program expenditures.
- . Central Service Personnel - Full-time equivalent staff per DOA program is the basis used to allocate costs related to this function.
- . Central Service Investments - Costs associated with the investment function are eliminated as a general cost of government.

Major Changes from the 1988 SWCAP.

The Treasury function costs were previously allocated based on total warrants issued. This has been revised to more accurately reflect the service Treasury provides to State agencies.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 1., 6., 22.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
PERSONNEL DIVISION
NARRATIVE

The State Personnel Division provides State agencies with a comprehensive program of personnel administration including maintenance of position classification, collective bargaining and labor relations, group benefit plans, deferred compensation, training, equal employment and affirmative action, and other programs. The costs of employee benefits are recovered through earnings of the self-insurance fund and therefore are included in the Other Programs function.

The Personnel division has been functionalized and actual costs have been allocated as follows:

- Labor Relations - The number of union covered employees per agency is the basis used to allocate these costs.
- Classification and Training - This function includes training, recruitment and classification costs. These function costs are allocated based on full time equivalent staff per State agency.
- Other Programs - Employee benefits and non-central service functions of the department are deducted so that allocated costs represent only the central service costs for the direct programs.

SCHEDULE 13.01
FISCAL 1989

Major Changes from the 1988 SWCAP.

Full time equivalent staff per agency was obtained from the State Auditor's Payroll records to reflect actual staff on board versus, budgeted staff per agency.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 22.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
STATE AUDITOR'S OFFICE

NARRATIVE

This office has duties to superintend the fiscal concerns of the State, suggest plans for improvement and management of public revenues, keep an accounting system of all State funds and pay the State Treasury all funds and moneys received. The office provides services in other areas also, primarily in distributing police and firemen's retirement funds to local government.

The State Auditor's office has been functionalized and actual costs have been allocated as follows:

- General Services - This function includes the costs of Fiscal Control and Management Division Staff that provide direct mailing of State warrants, replacement of lost or damaged warrants and final storage of cashed warrants. Costs are allocated to all agencies based on total warrants processed per agency.
- Payroll - Costs of operating the State Central Payroll System which pays all State employees are reflected in this function. A payroll service fee is assessed against non-general fund operations, therefore all direct billed costs are deducted from agency allocations and only net costs are allocated. Costs are allocated based on total payroll warrants by agency.
- Other Programs - This represents the non-central service functions of the department. The direct costs of the department are deducted so that those costs allocated represent only the central service costs for the direct programs.

Major Changes from the 1988 SWCAP.

The allocation to DOA-Director in the General Services Function includes the allocation for all Department of Administration divisions. This cost will be reallocated through the DOA-Director central services department as a means of distributing the costs to all other DOA divisions.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 21.,12.

Major Changes from the 1988 SWCAP.

The functions of EDP Audits and Legislative Requests has previously been included with the other two functions of the Legislative Auditor's Office.

The Performance Audits function has previously been allocated based on total programs per department.

These changes have been made to more accurately reflect costs of the agency and how they relate to other State agencies and divisions.

NOTESchedules 16.07 and 16.08 give a summary of the allocations and roll forward/fixed costs of the Performance, EDP, and Compliance audits. These summaries also include the total of allocations and roll forwards from the Legislative Auditor.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 4.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
LEGISLATIVE AUDITOR - COMPLIANCE AUDITS
NARRATIVE

This schedule is included in order to allocate the indirect costs of the Compliance Audit function of the Legislative Auditor without distributing a roll forward difference. The allocation of these indirect costs are allocated to all agencies based on billable costs of audit services in fiscal year 1989.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 4.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
STATE LIBRARY COMMISSION
NARRATIVE

The State Library serves as a reference center for State Agencies, business, individuals and other libraries, with the predominant user being other State Agencies. In accordance with Montana Law, the reference and information services program provides staff services, and collections of materials, making information services available for all State offices and State employees. Services include inter-library loans for all State employees, data base searching for both State employees and citizens in Montana. The costs related to the direct programs have been separated into the following functions:

- Reference & Information - includes costs related only to State Agencies. These costs are allocated to departments based on information requests made in 1989.
- Other Programs - costs of providing services to the general public as well as non-central service programs of the Library Commission are allocated to the State Library Commission receiving line.

Major Changes from the 1988 SWCAP.

The greater number of requests used as the allocation base for Reference/Info is due to the inclusion of all media form requests, instead of circulation stats only.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 19.b.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
GOVERNOR'S OFFICE
OFFICE OF BUDGET AND PROGRAM PLANNING
NARRATIVE

This schedule includes the costs for the Office of Budget and Program Planning (OBPP). The Division provides management services to State agencies, including planning and preparation of their budget, working with each agency; and position control.

The following functions are used to distribute the costs for the OBPP:

- Program Planning - Expenditures are allocated based on the number of budget documents processed per State agency.
- Position Control - This function is responsible for the monitoring of State Agency staffing levels by program. Costs are allocated on the basis of full-time equivalent staff per State agency.
- DP Systems and Statistics - This function is responsible for monitoring and processing documents on a state-wide basis, and monitors revenue - including Federal funding by program. Costs are allocated based on appropriated funds per agency.
- General Government - Part of the cost of Program Planning is eliminated as a general cost of government due to budget work with the Legislature. These costs are computed based on OBPP functionalized time allocations.

Major Changes from the 1988 SWCAP.

The basis used to allocate Program Planning functional costs has been changed from "percentage of department effort" used in the 1988 Plan.

DP Systems & Stats was allocated based on total departmental expenditures in the 1988 Plan.

These changes provide a more accurate reflection of services provided to State agencies.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 6.



